

Finance Committee Special Meeting
Minutes of the September 28, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 3:00 p.m. on Monday, September 28, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, and Uttke. Gohr was excused.

Also present: County Board Chairman Russ Kottke, Supervisors: MaryAnn Miller and Larry Bischoff, Mielke, Kolp, Kurt Klomberg, Bob Barrington, Patti Hilker, Sarah Eske, Jane Hooper, Bill Wiley, Chris Planasch, Lifke and Watertown Daily Times reporter Becky Vosters.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Jim Mielke, Administrator provided committee members with a high level overview of 2016's proposed budget. Proposed 2016 Levy is \$32,984,798. This is up \$258,477 from 2015's Adopted Levy and is equal to Net New Construction for Dodge County. The proposed levy resulted in a County Mill Rate of \$5.673. Adopted 2015 County Mill Rate was \$5.677. To balance 2016's budget, County Board authorized use of \$1,443,000 Fund Balance and \$1,266,573 Fund Balance was used.

Julie Kolp, Finance Director continued with information on the Proposed Budget Summary handout. Kolp compared 2016's Proposed Budget to 2015's Adopted Budget by fund type. Kolp continued with the County Levy Limit Worksheet. Net New Construction factor increased \$258,477, setting 2016's County Levy Limit at \$32,984,798 with the continued use of Debt Service Adjustment.

Kurt Klomberg, District Attorney and Bob Barrington, Managing Attorney appeared to present an overview of District Attorney's (DA) proposed 2016 budget. The DA has four main revenue streams and collections have been more successful since they've been handled through Clerk of Courts. According to Klomberg and Barrington, discretionary items in the DA's budget has been decreasing since 2008 due to decreased costs associated with printing and paper supplies and internal department efficiencies. Barrington feels these decreases and efficiencies are reaching peak and continued cost reductions will be more difficult to achieve. Klomberg briefly shared information on the Department of Corrections (DOC) contract. Dodge County's DA office is the only DA office in the State that has successfully negotiated a contract with DOC for expense reimbursement for crimes originating in State Prisons. Barrington also notified committee members about discussions going on at the State level that will cap fees charged by DA offices. This may also affect revenues in the future.

Jane Hooper, Clearview Administrator and Bill Wiley, Clearview Director of Financial Services appeared to present information on Clearview's proposed 2016 budget. Wiley explained anticipated revenue changes. Revenue is projected to increase due to increased Medicaid Supplemental payments, increased census and increased rates for Private Pay and Behavioral Health residence. Marsh County Health Alliance (MCHA) assessments are anticipated to decrease. Anticipated expenditure increases include higher health insurance costs especially from new Affordable Care Act (ACA) regulations, and Bad Debt Expense.

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Hooper continued with information on possibly working with the State to develop a crisis intervention facility in Northview Heights' building. Currently, Clearview has budgeted to replace failing CertainTeed siding on the main facility. Consideration is being given to delay the siding project until the end of 2016 and into 2017 or only 2017 and repurpose siding budgeted funds to implement the crisis center.

Wiley concluded with concerns regarding billing and collections practices. According to Wiley, a combination of limitation to pursuing Aging Receivable accounts, proposed changes in Medicaid bill practices and changes in ICD-10 Medical Coding practices will delay payment receipts.

Chris Planasch, Register of Deeds appeared to present Register of Deeds' 2016 proposed budget. According to Planasch, Register of Deeds is a revenue producing department that anticipates a \$12,870 budget reduction based on a conservative \$11,600 increase in revenues and \$1,270 reduction in expenditures. Planasch reported 2016's wage and benefit increase was offset by a decrease in a computer maintenance contract.

Patti Hilker, Treasurer appeared to present Treasurer's 2016 proposed budget. Hilker provided an overview on the Business Units (BU) within her department. Areas highlighted included:

- BU 1401 – Treasurer: Revenues from title search charges are decreasing due to improved functionality of county website. Expenditure increase \$6,055 mainly due to wages and benefits and computer maintenance and repair.
- BU 1416 – Tax Deed Property Rental: Revenue producing BU and property was sold in 2015 causing a \$30,000 reduction of revenue.
- BU 1419 – Prior Year Property Taxes: Decrease of \$41,183 is based on assessor errors, personal property chargebacks and illegal taxes and is very difficult to budget.
- BU 1446 – Metalfab Site Cleanup: Decrease of \$36,500 resulted from sale of building.
- BU 1491 – Taxes, Tax Interest and Penalty: \$304,205 increase in revenue as a result of increased property tax and sales tax revenues.
- BU 1492 – County Aid-Shared Revenue: Anticipated shared revenue for 2016 is \$11,482 higher.
- BU 1493 – Investment Earnings: Decrease of \$215,200 primarily due to overstatement of accrued revenues from prior years. According to Hilker, interest rates are good and she is working to maximizing interest with improved investment strategies.
- BU 1494 – Other General Revenues/Expenditures: Increase of \$50,470 primarily due to increased Indirect Cost recovery.

Kolp presented Finance's 2016 proposed budget. Kolp began with an announcement of a Finance department employee accepting the office manager position at Highway. According to Kolp, the position change wasn't included in 2016's proposed budget. Kolp is considering replacing the soon-to-be-vacate full-time Administrative Assistant with a full-time Senior Accountant position. A limited term Account Clerk II will be hired in the interim. Highlights include:

- BU 1301 – Finance: Increase of \$16,752 primarily due to inability to recover \$7,600 financial service charge to Nutrition program and increased wage and benefit costs.
- BU 1305 – Independent Auditing: Increased \$890 due to increased contract fees.
- BU 1340 – County Patient-Other Inst: Increased \$59 for state charges.

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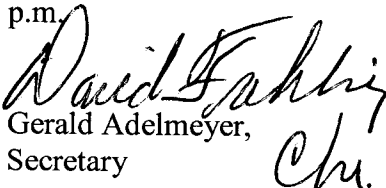
BU 1325 – Donations-Clearview Amenities, BU 1326 – Jail Improvement Funds and BU 1337 – PECFA-Highway and Airport Sites are all \$0 levy BUs. BU 1390 – Contingent Appropriation remains at \$150,000.

Sarah Eske, Human Resource Director presented Human Resources' (HR) 2016 proposed budget. Eske started with HR's organizational chart. Eske updated committee members of department position changes and a vacant HR Assistant position. Vacant positions have been or will be replaced at lower steps resulting in \$18,615 of savings. Other changes for 2016 include \$24,000 for legal services in sworn labor negotiation and \$4,500 increase in advertising for ad placement in the Milwaukee Journal Sentinel for some positions.

Mielke presented information on Debt Services' proposed 2016 budget. According to Mielke, interest costs have reduced \$56,000 from 2015 and at year-end 2017, Henry Dodge Office Building renovation project will be paid off.

Next special meeting is scheduled for Tuesday September 29, 2015 at 3:00 p.m. in Room H & I - Auditorium on the 1st floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 4:21 p.m.


Gerald Adelmeyer,
Secretary